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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Kensaku Abe et al.

Serial No.: 09/529,269

Filed : April 10, 2000

For : ACOUSTIC APPARATUS AND HEADPHONE

Group A.U.: 2643

Examiner : Lun S. Lao

I hereby certify that this paper is being deposited
this date with the U.S. Postal Service in first class
mail addressed to: Commissioner for Patents, P.O. Box
1450 Alexandria, VA 22313-1450

Jay H. Maioli
Reg. No. 27,213

Date
May 13, 2005

May 13, 2005
1185 Avenue of the Americas
New York, NY 10036
(212) 278-0400

PETITION FOR TWO MONTH EXTENSION OF TIME

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Applicant(s), through the undersigned attorney,
hereby petition(s) the Commissioner of Patents and Trademarks
to extend the time for responding to the Office Action dated
December 15, 2004 for two months from March 15, 2005 to May
15, 2005.

Submitted herewith is a check for \$450.00 to cover the
cost of this extension. Any deficiency or overpayment should

be charged to Deposit Account No. 03-3125. A duplicate copy of this sheet is enclosed.

Respectfully submitted,
COOPER & DUNHAM LLP


Jay H. Maioli
Reg. No. 27, 213

JHM:tb